

Town of Tiverton  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 37,327,294	\$ -
Last Year's Levy Tax Collection	548,404	-
Prior Years Property Tax Collection	324,226	-
Interest & Penalty	297,222	-
PILOT & Tax Treaty (excluded from levy) Collection	782,657	-
Other Local Property Taxes	23,738	-
Licenses and Permits	240,160	-
Fines and Forfeitures	103,926	-
Investment Income	129,361	-
Departmental	566,246	-
Rescue Run Revenue	655,000	-
Police & Fire Detail	345,065	-
Other Local Non-Property Tax Revenues	260,615	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	200,000
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	246,961
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	1,875	1,244,527
MV Excise Tax Reimbursement & Phase-out	279,457	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	123,043	-
Library Construction Aid	321,483	-
Public Service Corporation Tax	197,617	-
Meals & Beverage Tax / Hotel Tax	249,172	-
LEA Aid	-	6,531,284
Group Home	-	-
Housing Aid Capital Projects	45,040	-
Housing Aid Bonded Debt	850,016	-
State Food Service Revenue	-	7,649
Incentive Aid	-	-
Property Revaluation Reimbursement	70,090	-
Other State Revenue	-	3,029
Other Revenue	-	428,436
Local Appropriation for Education	-	23,362,953
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 43,741,707</b>	<b>\$ 32,024,839</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

Town of Tiverton  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 383,164	\$ 370,078	\$ 72,451	\$ -	\$ 138,186	\$ 419,747	\$ 696,532	\$ 31,891	\$ 2,024,418
Compensation - Group B	-	-	-	-	-	-	-	-	196,411
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	57,266	-	133,878
Overtime - Group B	-	-	-	-	-	-	-	-	11,436
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	221,785
Active Medical Insurance - Group A	125,812	95,771	13,157	-	21,303	49,572	207,264	-	403,919
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	83,263
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	4,544	3,928	937	-	468	1,988	2,138	-	23,949
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,019
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	28,788	29,717	6,794	-	13,251	31,876	56,932	2,959	206,344
Life Insurance	1,837	2,688	538	-	806	381	1,344	-	8,774
State Defined Contribution- Group A	3,498	3,512	766	-	1,225	2,922	6,673	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	1,874
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	16,372	46,324	1,040	-	3,014	6,025	18,952	458	73,399
Other Benefits- Group B	-	-	-	-	-	-	-	-	2,819
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	700,000
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	13,641	17,228	2,130	-	5,343	4,255	15,385	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	15,414
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	305,287	63,813	-	-	6,213	50,429	70,915	41,588	2,500
Materials/Supplies	18,671	5,983	12,449	-	6,267	41,697	141,822	4,938	31,079
Software Licenses	7,941	11,713	1,365	-	2,707	-	-	-	19,648
Capital Outlays	-	-	-	-	-	-	328,326	4,887	-
Insurance	262,075	-	-	-	-	-	-	-	-
Maintenance	6,562	-	7,288	-	-	9,181	-	-	11,334
Vehicle Operations	-	894	11,158	-	2,995	-	67,024	-	160,049
Utilities	36,694	2,220	14,976	-	1,565	54,155	25,423	235	80,325
Contingency	-	-	-	-	-	-	3,000	-	-
Street Lighting	-	-	-	-	-	-	104,164	-	-
Revaluation	-	104,538	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	115,387	-	-
Trash Removal & Recycling	-	-	-	-	-	-	525,000	-	-
Claims & Settlements	75,000	-	-	-	-	-	-	-	-
Community Support	21,907	-	-	-	-	-	-	-	-
Other Operation Expenditures	86,202	17,380	504	-	5,550	29,016	9,521	15,513	63,265
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,397,995</b>	<b>\$ 775,787</b>	<b>\$ 145,553</b>	<b>\$ -</b>	<b>\$ 208,893</b>	<b>\$ 701,244</b>	<b>\$ 2,453,068</b>	<b>\$ 102,469</b>	<b>\$ 4,478,902</b>

Town of Tiverton  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 1,946,395	\$ 307,516	\$ 42,302	\$ -	\$ -	\$ -	\$ 6,432,680	\$ 13,901,156
Compensation - Group B	64,972	-	-	-	-	-	261,383	1,396,582
Compensation - Group C	-	-	-	-	-	-	-	2,346,706
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	194,417	44,291	1,543	-	-	-	431,395	-
Overtime - Group B	-	-	-	-	-	-	11,436	2,327
Overtime - Group C	-	-	-	-	-	-	-	20,235
Police & Fire Detail	2,049	-	-	-	-	-	223,834	-
Active Medical Insurance - Group A	474,415	58,277	17,553	-	-	-	1,467,043	1,994,292
Active Medical Insurance- Group B	17,653	-	-	-	-	-	100,916	186,371
Active Medical Insurance- Group C	-	-	-	-	-	-	-	746,526
Active Dental insurance- Group A	26,141	4,836	909	-	-	-	69,838	154,869
Active Dental Insurance- Group B	937	-	-	-	-	-	3,956	9,614
Active Dental Insurance- Group C	-	-	-	-	-	-	-	56,473
Payroll Taxes	165,384	25,686	3,102	-	-	-	570,833	454,598
Life Insurance	12,701	1,904	269	-	-	-	31,242	55,158
State Defined Contribution- Group A	-	2,497	423	-	-	-	21,516	311,792
State Defined Contribution - Group B	523	-	-	-	-	-	2,397	25,145
State Defined Contribution - Group C	-	-	-	-	-	-	-	17,374
Other Benefits- Group A	70,737	4,414	607	-	-	-	241,342	133,263
Other Benefits- Group B	933	-	-	-	-	-	3,752	1,236
Other Benefits- Group C	-	-	-	-	-	-	-	1,980
Local Defined Benefit Pension- Group A	16,500	-	-	-	-	-	716,500	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	3,184
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	6,590
State Defined Benefit Pension- Group A	287,696	22,905	3,452	-	-	-	372,035	1,816,548
State Defined Benefit Pension - Group B	4,266	-	-	-	-	-	19,680	146,869
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	25,132
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	8,000	-	26,838	-	-	-	575,583	6,043,270
Materials/Supplies	43,932	-	-	-	-	-	306,838	388,326
Software Licenses	33,649	-	-	-	-	-	77,023	35,886
Capital Outlays	255,894	-	-	-	-	-	589,107	506,623
Insurance	-	-	-	-	-	-	262,075	174,463
Maintenance	34,512	-	-	-	-	-	68,877	140,780
Vehicle Operations	115,102	-	-	-	-	-	357,222	47,837
Utilities	79,945	-	-	-	-	-	295,538	693,824
Contingency	-	-	-	-	-	-	3,000	-
Street Lighting	-	-	-	-	-	-	104,164	-
Revaluation	-	-	-	-	-	-	104,538	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	115,387	-
Trash Removal & Recycling	-	-	-	-	-	-	525,000	-
Claims & Settlements	-	-	-	-	-	-	75,000	-
Community Support	-	-	-	-	-	-	21,907	-
Other Operation Expenditures	76,229	-	-	-	-	-	303,180	27,080
Local Appropriation for Education	-	-	-	23,362,953	-	-	23,362,953	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	915,000	-	915,000	-
Municipal Debt- Interest	-	-	-	-	296,804	-	296,804	-
School Debt- Principal	-	-	-	-	1,554,540	-	1,554,540	-
School Debt- Interest	-	-	-	-	1,422,991	-	1,422,991	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	813,686	813,686	284,310
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,932,982</b>	<b>\$ 472,326</b>	<b>\$ 96,998</b>	<b>\$ 23,362,953</b>	<b>\$ 4,189,335</b>	<b>\$ 813,686</b>	<b>\$ 43,132,191</b>	<b>\$ 32,156,419</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	23,585	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 23,585</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>585,931</b>	<b>(131,580)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$3,371,704</b>	<b>\$4,669,377</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	8	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>3,371,712</b>	<b>4,669,377</b>
Rounding	-	1
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 3,957,643</b>	<b>\$ 4,537,798</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Tiverton  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017</b>						\$ 3,371,704		\$ 3,371,704	
<i>No funds removed from RGS for fiscal 2018</i>						-		-	
<i>No funds added to RGS for Fiscal 2018</i>						-		-	
<i>Rounding adjustments made for fiscal 2018</i>						8		8	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017 adjusted</b>						<u>\$ 3,371,712</u>		<u>\$ 3,371,712</u>	
General Fund	\$ 43,166,695	\$ -	\$ 19,256,824	\$ 23,386,538	\$ 523,333	\$ 3,371,712	\$ -	\$ 3,371,712	\$ 3,895,045
<b>Totals per audited financial statements</b>	<u>\$ 43,166,695</u>	<u>\$ -</u>	<u>\$ 19,256,824</u>	<u>\$ 23,386,538</u>	<u>\$ 523,333</u>	<u>\$ 3,371,712</u>	<u>\$ -</u>	<u>\$ 3,371,712</u>	<u>\$ 3,895,045</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Dept as expenditure on MTP2	\$ -	\$ -	\$ 23,362,953	\$ (23,362,953)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify Library Aid reported as expenditure credits on F/S but revenue on MTP2	123,043	-	123,043	-	-	-	-	-	-
Police /Fire Detail reported as expenditure credits on F/S but revenue on MTP2	319,281	-	319,281	-	-	-	-	-	-
Property Reval reimbursement reported as expenditure credits on F/S but revenue on MTP	70,090	-	70,090	-	-	-	-	-	-
Rounding	62,598	-	-	-	62,598	-	-	-	62,598
<b>Totals Per MTP2</b>	<u>\$ 43,741,707</u>	<u>\$ -</u>	<u>\$ 43,132,191</u>	<u>\$ 23,585</u>	<u>\$ 585,931</u>	<u>\$ 3,371,712</u>	<u>\$ -</u>	<u>\$ 3,371,712</u>	<u>\$ 3,957,643</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Tiverton  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017</b> <i>No misc. adjustments made for fiscal 2018</i>						\$ 4,669,377		\$ 4,669,377	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2017 adjusted</b>						<u>\$ 4,669,377</u>		<u>\$ 4,669,377</u>	
School Unrestricted Fund	\$ 8,235,256	\$ 23,362,953	\$ 31,492,974	\$ 263,820	\$ (158,585)	\$ 4,429,210	\$ -	\$ 4,429,210	\$ 4,270,625
School Nutrition Fund	573,884	-	647,654	-	(73,770)	199,708	-	199,708	125,938
School Special Revenue Funds	1,342,701	263,820	1,517,584	-	88,937	25,461	-	25,461	114,398
<b>Totals per audited financial statements</b>	<u>\$ 10,151,841</u>	<u>\$ 23,626,773</u>	<u>\$ 33,658,212</u>	<u>\$ 263,820</u>	<u>\$ (143,418)</u>	<u>\$ 4,654,379</u>	<u>\$ -</u>	<u>\$ 4,654,379</u>	<u>\$ 4,510,961</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 23,362,953	\$ (23,362,953)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,489,954)	-	(1,489,954)	-	-	-	-	-	-
Capital Project transfer between unrestricted and SRF on Financial Statements	-	(263,820)	-	(263,820)	-	-	-	-	-
Indirect Costs - Math & Science Grant not reported on UCOA/MTP2	-	-	(11,839)	-	11,839	14,998	-	14,998	26,837
Rounding	(1)	-	-	-	-	-	-	-	1
<b>Totals Per MTP2</b>	<u>\$ 32,024,839</u>	<u>\$ -</u>	<u>\$ 32,156,419</u>	<u>\$ -</u>	<u>\$ (131,580)</u>	<u>\$ 4,669,377</u>	<u>\$ -</u>	<u>\$ 4,669,377</u>	<u>\$ 4,537,798</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
No reconciling items from MTP2 to UCOA	<u>\$ -</u>		<u>\$ -</u>						
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 32,024,839</u>		<u>\$ 32,156,419</u>						

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.